

SENATE BILL 102

Unofficial Copy
Q3

2003 Regular Session
3r0135

By: **Chairman, Budget and Taxation Committee (By Request -
Departmental - Comptroller)**

Introduced and read first time: January 22, 2003

Rules suspended

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 20, 2003

CHAPTER _____

1 AN ACT concerning

2 **Income Tax - Assessment of Income Tax on Amended Returns**

3 FOR the purpose of providing that the Comptroller shall make certain assessments
4 within a certain period following the date an amended income tax return is filed;
5 providing for the application of this Act; and generally relating to the
6 assessment of income tax on amended returns.

7 BY adding to
8 Article - Tax - General
9 Section 13-1101(d)
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 2002 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Tax - General**

15 13-1101.

16 (D) (1) SUBJECT TO THE PROVISIONS OF PARAGRAPH (2) OF THIS
17 SUBSECTION, AN ASSESSMENT OF INCOME TAX ARISING OUT OF AN AMENDED
18 RETURN SHALL BE MADE WITHIN 3 YEARS AFTER THE DATE THAT THE AMENDED
19 RETURN IS FILED.

1 (2) AN ASSESSMENT OF INCOME TAX UNDER PARAGRAPH (1) OF THIS
2 SUBSECTION SHALL BE RELATED TO CHANGES MADE BY THE AMENDED ITEMS IN
3 THE RETURN.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
5 effect July 1, 2003, and shall be applicable to all amended tax returns filed after June
6 30, 2003.